N
352.07
B515
1935

THIRTY-EIGHTH

Annual Report

OF THE

CITY *of* BERLIN

NEW HAMPSHIRE

1935

Hamilton Smith
Library,
University of
New Hampshire

FOR THE YEAR ENDING

January 31, 1935

HON. DANIEL FEINDEL, Mayor

1935

THIRTY-EIGHTH

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF BERLIN, N. H.

FOR THE YEAR ENDING

JANUARY 31, 1935

TOGETHER WITH OTHER ANNUAL REPORTS
AND PAPERS RELATING TO THE
AFFAIRS OF THE CITY

Berlin, N. H.
Smith & Town, Printers
1935

CITY GOVERNMENT

BERLIN, N. H.

1934-1935

EXECUTIVE DEPARTMENT

Mayor

DANIEL FEINDEL

Elected annually in March, by the people.

Salary $700 pper year.

CITY COUNCIL

One Councilman elected annually for term of three years by the voters of each ward. Salary $2.00 for actual attendance at regular, special and adjourned meetings. Not to exceed $75.00 annually.

Ward 1—W. H. MacARTHUR
BURTON J. RUMNEY
JAMES H. BARNES

Ward 2—J. ARTHUR SULLIVAN
D. J. HALLE
ANDREW T. MALLOY

Ward 3—O. J. LAMBERT
E. R. SLOANE
FRANK MOREAU

Ward 4—PETER A. RYAN
EDWARD MURPHY
AIME A. TONDREAU

CITY CLERK

H. M. MOFFETT

Elected annually by the City Council. Also Clerk of City Council.

Office in City Hall.

DEPUTY CITY CLERK

MARY E. MORGAN

STANDING COMMITTEES OF THE CITY COUNCIL 1934-1935

Finance—Mayor, Sullivan, Rumney.
Public Works—Sullivan, Barnes, Sloane, Tondreau.
Accounts and Claims—Rumney, Halle, Ryan.
Salaries—Ryan, Moreau, Lambert.
Fire Department—Moreau, Halle, Barnes, Sloane.
Public Buildings—Ryan, Halle, Tondreau.
Election Returns—MacArthur, Rumney, Lambert.
Public Health—Rumney, Malloy, Lambert, Murphy.
Engrossed Ordinances—Sullivan, MacArthur, Moreau, Murphy.
Licenses—Ryan, Moreau, Malloy, Barnes.
Printing—Halle, Malloy, Lambert, MacArthur.
Ways and Means—Sullivan, Rumney, Sloane, Tondreau.
Public Gardens—MacArthur, Malloy, Lambert, Murphy.
Electric Lights—Murphy, Barnes, Malloy, Sloane.

CITY TREASURER

GEORGE A. BELL

Elected annually by the City Council.

CITY AUDITOR

HIRAM B. HASKELL

317 Bell Building. Manchester, N. H.

CITY ENGINEER

FRANCIS L. BRANNEN

Elected annually by the City Council. Office, City Hall.

INSPECTOR OF BUILDINGS

ARTHUR F. SNODGRASS

Elected annually by the City Council. Residence, 73 Maple St. Office, City Hall.

SEALER OF WEIGHTS AND MEASURES

ARNOLD H. HANSON

Elected annually by the City Council. Residence 43 Sweden St

COLLECTOR OF TAXES

J. WILSON GONYA

Elected annually by the City Council.

CITY SOLICITOR

M. J. RYAN

Elected annually by the City Council.

Office, Main Street and City Hall.

BOARD OF ASSESSORS

JOHN J. SMITH

GILMAN CHAPMAN

GEORGE U. DUVAL

One elected annually by the City Council, for a term of three years.

Meet Assessors' Rooms second Tuesday Evening of each month.

STREET AND SEWER COMMISSIONER

FRANCIS L. BRANNEN

Elected annually by the City Council.

OVERSEER OF THE POOR

JOSEPH MONTMINY

Elected annually by the City Council.

BOARD OF HEALTH

M. J. MULLEN
19 Main Street

MRS. ELISABETH MASON
26 Green Street

DR. E. R. B. McGee
45 High Street

Elected annually by the City Council.

HEALTH OFFICER AND MILK INSPECTOR

E. A. MARCOUX
Office, City Hall.

DEPARTMENT OF SCHOOLS

BOARD OF EDUCATION

EZRA YANDOW, Chairman
P. J. HINCHEY
MRS. W. R. BROWN

Elected for three years, one each year, by the City Council.

SUPERINTENDENT OF SCHOOLS
DR. L. P. YOUNG
Residence, Riverside Drive

HEADMASTER OF HIGH SCHOOL
DANIEL W. MacLEAN
Residence, 109 Church Street

PUBLIC LIBRARY

TRUSTEES
W. J. BOURASSA, Chairman
MRS. NORMA ORDWAY
ARTHUR T. BERGERON
Elected for three years, one each year, by **the people.**

LIBRARIAN
MRS. AGNES SLOANE

ASSISTANT LIBRARIAN
JULIA LAFFIN

POLICE DEPARTMENT

POLICE COMMISSION
P. W. CHURCHILL, Chairman
JOSEPH DUMONT
JULIUS STAHL
One Commissioner appointed annually by the **Governor, to serve** for three years.

MUNICIPAL COURT
OF BERLIN, N. H.

JUSTICE
C. D. HENING
Appointed by the Governor and Council.
Beaudoin Block, Main Street.

ASSOCIATE JUSTICE
MATTHEW J. RYAN
Office, Sheridan Building, Main Street.

CLERK OF COURT
H. M. MOFFETT

FIRE DEPARTMENT

CHIEF ENGINEER
H. J. MONAHAN
Elected annually by the City Council.

FIRST ASSISTANT ENGINEER
CLYDE MANZER
Elected annually by the City Council.

STEAMER ENGINEER
WILLIAM P. STUDD

WARD OFFICERS

MODERATORS

Ward 1—EDGAR J. ROY

Ward 2—EZRA L. YANDOW

Ward 3—HARRY BARTLETT

Ward 4—BERNARD ROY

WARD CLERKS

Ward 1—O. A. DUSSAULT

Ward 2—DONALD W. HAGGART

Ward 3—OLAF NELSON

Ward 4—LEO CAMPAGNA

SUPERVISORS OF THE CHECK LISTS

Ward 1—ALFRED DUPUIS
PHILIP SMYTH
BERNARD COVIEO

Ward 2—EDWARD LAPLANTE
C. D. SMITH
DAVID W. COFFEY

Ward 3—WILLIAM C. JOHNSON
CHAS. L. PINETTE
ERIC HOLT

Ward 4—O. J. CAMPAGNA
FRED S. FRENETTE
GEORGE E. BERGERON

BOARD OF PARK COMMISSIONERS

M. J. MYLER

MRS. EDMUND SULLIVAN

RICHARD CHRISTIANSON

Assessors' Report

February 9, 1935

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

We submit herewith our report for the year ending January 31, 1935, the same being the thirty-eighth annual report of the City of Berlin.

The following is the inventory of taxable property of the City of Berlin for the year 1934.

Land and buildings	$ 8,982,600.00
Neat stock	200.00
Cows	9,020.00
Oxen	250.00
Sheep	40.00
Hogs	60.00
Fowls	110.00
Carriages	300.00
Horses	12,920.00
Oil tanks	34,230.00
Electric plant	363,600.00
Stock in trade	658,270,00
Mills and machinery	7,380,320.00
	$18,441,920.00
Bank stock	840.00
Poll taxes	18,832.00

We wish to express our appreciation for the courtesies and assistance given us during the year by His Honor, the Mayor, and other members of City Government.

Respectfully submitted,

GILMAN CHAPMAN,
GEO. U. DUVAL,
JOHN J. SMITH,
Assessors.

Report of City Clerk

January 31, 1935

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

I submit herewith my report as City Clerk for the year ending January 31, 1935.

I have collected for the City of Berlin, and credited to the appropriate departments, the following sums:

Auto taxes	$ 11,438.43
Dog licenses	1,014.80
City Hall	149.00
City Hall R. R. and C. Station	132.65
Public Works	2,673.76
Fire Department	472.19
Cemetery	298.00
Schools (rent K. S. hall)	35.00
Miscellaneous	733.00
Election expenses	55.00
Health Department	27.60
	$ 17,029.43
Paid City Treasurer	$ 17,029.43

Respectfully submitted,
H. M. MOFFETT,
City Clerk.

Report of Clerk of Municipal Court

January 31, 1935

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

I submit herewith my report as Clerk of the Municipal Court for the year ending January 31, 1935.

Amount received from Feb. 1, 1934, to and including Jan. 31, 1935	$ 3,649.34
Amount paid, fines to State, County, etc.	1,192.88
Amount paid to City Treasurer	$ 2,456.46

Respectfully submitted,

H. M. MOFFETT,

Clerk Municipal Court.

Report of Tax Collector

January 31, 1935

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

I herewith submit my report as Tax Collector for the year ending January 31, 1935, as follows:

Taxes—Year 1934:		
Total tax levy		$637,476.32
Amount collected	$481,708.77	
Amount abated	1,593.92	
		$483,302.69
Unpaid property taxes Feb 1, 1935	$151,675.63	
Unpaid poll taxes Feb. 1, 1935	2,498.00	
		$154,173.63
Collections—not in original levy.		
1933 tax transferred from J. H. Montminy to J. W. Gonya		$ 86,832.68
Amount collected	$ 86,742.31	
Amount abated	90.37	
		$ 86,832.68
Poll and property taxes collected not in original levy	$ 848.50	
Interest collected	2,336.16	
Costs collected on poll taxes	140.20	
		$ 3,324.86

Respectfully submitted,
J. WILSON GONYA,
Tax Collector.

Report of Police Commission

February 11, 1935

To His Excellency, the Governor of the State of New Hampshire, His Honor, the Mayor, and the City Council of the City of Berlin:

The business of the Berlin Police Department since our last report has been of routine character, which has varied little in the last two years.

The principal variation the past year has been a marked increase in drunkenness. In this connection we would mention two matters:

We believe that the State Liquor Store should not be located in the main business section of the city and on Main Street.

Our present cell room is at times inadequate and is too cold in winter for reasonable and safe comfort of prisoners.

The Department consists principally of twenty-one officers, a matron and a clerk.

The appropriation made for the Department for the past year ending February 1, 1935, was $41,000.00. The amount expended was $41,000.97. A statement of the expense is attached.

Respectfully submitted,

P. W. CHURCHILL,
JOSEPH DUMONT,
JULIUS STAHL,
Police Commissioners.

Summary of Expenditures for the Year Ending February 1, 1935

Personnel		
Salaries	$ 35,240.55	
Supplies and expenses	260.43	
		$ 35,500.98
Headquarters		
Light	$ 257.68	
Fuel	355.53	
Office supplies	193.71	
General supplies	122.08	
Repairs and maintenance	6.57	
Miscellaneous	32.43	
		$ 968.00
Telegraph and Telephone		546.09
Automobile Expense		
Equipment	$ 1,984.43	
Oil	47.94	
Gasoline	709.68	
Repairs	368.74	
Miscellaneous	65.67	
		3,176.46
Prisoners' Expenses		
Meals	$ 170.15	
Doctors	6.00	
Conveying	40.15	
Laundry	3.90	
Cells repaired	5.45	
		225.65
Traffic		
Material and repairs		$ 233.79
Salaries		
Commissioners		350.00
Total Expenditures		$ 41,000.97
Appropriation	$ 41,000.00	
Overlay	.97	
		$ 41,000.97

Report of Sealer of Weights and Measures

Report of Sealer of Weights and Measures from March 1, 1934, to March 1, 1935.

Scales—Correct, 246; adjusted, 78; confiscated, 4; condemned for repairs, 70.

Weights—Correct, 384; adjusted, 1.

Liquid Measures—Correct, 21. Oil Bottles—Correct, 463; incorrect, 3.

Automatic Pumps—Correct, 65; adjusted, 26; confiscated, 1; condemned for repairs, 4.

Package Reweighing—Correct, 36; over, 25; under, 84.

Coal Reweighing—Correct, 1; over, 1.

Cart Bodies Used in Wood Deliveries—Correct, 1.

Property owned by this department—12 yard sticks, 4 tank trucks, 1 tank meter, 4 books "Laws Explained," 2 warnings. Total, 23.

Total number of reports—276.

Respectfully submitted,

ARNOLD H. HANSON,

Sealer of Weights and Measures.

Report of Water Commission

December 31, 1934

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

Your Board of Water Commissioners respectfully present to your Honorable Body, report of activities of Water Department for year ending December 31, 1934.

During the year the capacity of storage reservoir at Godfrey Dam, on Ammonoosuc River, has been increased to quite a considerable extent, and our aim is to continue to increase the storage at this site as funds become available.

Extensions of water mains, in the city proper, have been carried out to quite some extent in the way of looping our system, thus affording better conditions in domestic and fire protection service.

The water system, in general, is in good condition and comparable with others throughout the State.

We, as a body, wish to express to your Honorable Body our true appreciation for the cooperation of the several departments of your city government, thus enabling us to carry on the duties of our office to fulfillment.

Respectfully submitted,

DANIEL FEINDEL, Mayor,
GEORGE F. LOVETT, Chairman,
OTTO J. A. DAHL, Commissioner,
H. G. GOSSELIN, Commissioner,
E. J. GAGNON, Clerk.

Report of Building Inspector

February 15, 1935

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

I herewith submit my report as Inspector of Buildings for the year ending January 31, 1935.

There were issued 125 permits, divided as follows:

20 Permits for building or remodeling private garages, with a value of $2,885.00.

40 Permits for reroofing, with a value of $5,300.00.

60 Permits for general repairs and additions, with a value of $12,605.00.

4 Permits for new houses, with a value of $6,500.00.

1 Permit for remodeling block on Mechanic Street, $10,000.00.

The block on Mechanic Street was enlarged and all new outside walls were metal covered, and through the cooperation of the Fire Chief and Inspector of Buildings this building has complete automatic sprinkler protection inside and is also protected with a water curtain on the outside walls. The sprinklers and water curtain were installed according to plans approved by the State Board of Fire Underwriters.

Only four permits were issued for the use of wood shingles.

All applications for the erection of electric signs and installation of gas pumps, which were referred to this office were investigated and acted upon.

Copy of all permits are on file at this office.

In conclusion, I wish to thank the Mayor and members of the City Council, City Officials, Building Contractors and the public for their hearty cooperation.

Respectfully submitted,
ARTHUR F. SNODGRASS,
Building Inspector.

Report of Library Trustees

February 1, 1935

To His Honor, the Mayor, and City Council of the City of Berlin:

We, the Trustees of the Berlin Public Library, herewith submit the forty-first annual report, together with the Treasurer's statement and the Librarian's report.

With our limited appropriation we have been able to continue the service about the same as in previous years.

Through the kind cooperation of the Mayor and City Council, additional funds were provided so that we were able to provide a new and adequate heating system for the comfort of the employees.

We recommend that next year's appropriation be restored to $9,000.00 in order that sufficient books be purchased to meet the public demand.

Respectfully submitted,

WILFRED J. BOURASSA,
NORMA R. T. ORDWAY,
ARTHUR J. BERGERON,
Library Trustees.

Receipts

Balance on hand	$ .85
By City appropriation	6,500.00
By special appropriation	1,000.00
From Guaranty Trust Co.	156.40
	$ 7,657.25

Expenditures

Books	$ 995.45
Periodicals	215.95
Binding	75.02
Salaries	3,694.82
Janitor	169.70
Heat	407.79
Light	281.02
Permanent improvements	1,262.65
Supplies	155.37
Telephone	14.95
Repairs	11.08
Insurance	161.08
Summer school	24.96
Incidentals	4.09
Total Expenditures	$ 7,473.93
Balance on hand	$ 183.32

ARTHUR J. BERGERON,
Treasurer.

LIBRARIAN'S REPORT

Books in library January, 1934	16,331
Increase by purchase	637
Increase by gift	77
Books lost in circulation	97
Books missing in inventory	206
Books discarded	226
Volumes in library January, 1935	16,506
Books rebound	105
Books mended in library	614
Adults registered	639
Juveniles registered	498

	1,137
Hours open per week	66

Circulation by Classes

English fiction	87,302
French fiction	2,038
Philosophy	414
Religion	250
Social science	1,198
Philology	95
Natural science	636
Useful arts	849
Fine arts	912
Literature	2,066
History	1,245
Travel	2,011
Biography	3,006
General	3,931
Total	105,953
Adult circulation	73,283
Juvenile circulation	32,670

CASH STATEMENT

Receipts

Balance on hand January 31, 1934	$ 3.25
Fines and fees	432.46
	$ 435.71

Expenditures

Cleaning	$ 349.78
Postage	18.95
Supplies	11.29
Telephone	13.93
Express	8.05
Lewiston Sun	7.65
Labor and repairs	8.50
Decorations	1.35

Substitutes	.50
Refund	.60
Returned non-resident deposits	10.00
	$ 430.60
Balance on hand	5.11
	$ 435.71

Respectfully submitted,
AGNES M. SLOANE,
Librarian.

Report of Fire Department

February 21, 1935

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

I herewith submit the annual report of the Fire Department of the City of Berlin for the year ending December 31, 1934.

During the year the department answered 481 calls, including nine calls for assistance in other towns, two calls for rescue squad with inhalator, and 23 false alarms.

The department traveled 773.6 miles, worked 179 hours at fires and used the following materials: 18,000 ft. of fire hose, 39,185 ft. of chemical hose, 6,987 ft. of ladders, 33 gallons of chemicals and 13,121 gallons of water from booster tanks.

The fire loss for the year was $15,625.07 on buildings and $2,690.26 on contents or a total of $18,315.33. This is considered a very low loss for cities our size and will be very close to the record low for New England in 1934.

A change in working conditions, from the 24-hour day to the Two Platoon System was completed in January, 1935. This system is being adopted by all Grade A fire departments and should improve the general efficiency of the department to a great extent.

The fire apparatus, appliances and tools are kept in good repair. The fire alarm system is kept in good repair but is obsolete and overloaded and the entire apparatus that is located in Central Station should be replaced to provide all the protection possible. This would include changing twelve old style street boxes that are unsafe for use.

The Paige Combination that was purchased in 1920 is still in use but should be replaced by a piece of modern apparatus and the Paige converted for use as a service truck.

A few hydrants were installed during the year at points where they were most needed and resulted in some decrease in insurance rates. Plans should be made to install a few each year

as we still have some poorly protected sections.

In conclusion, I wish to express my appreciation to the Mayor, City Council and Fire Committee for the many favors and courtesies shown me in the performance of my duties.

Respectfully submitted,

H. J. MONAHAN,

Chief Engineer.

Report of Public Works

January 31, 1935

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

I submit to you the report of the Department of Public Works for the year ending January 31, 1935. The work done by the Department this year has been of a permanent nature, very little money has been expended for temporary or cheap construction. The policy of the Department has been to organize the work in such a manner as to provide as much work as possible for the unemployed citizens of the City, as is consistent with the general plan of economy.

I am submitting below the general maintenance sheet of the Department, this sheet shows expenditures only:

	1933	1934
Street maintenance	$ 40,542.73	$ 45,463.45
Sewer maintenance	1,454.13	5,873.29
Snow removal		8,484.05
Stable	2,685.49	3,403.70
Tools and equipment	2,122.70	1,778.97
Incinerator	2,363.55	2,518.59
Garbage	6,247.13	6,587.63
Skating rinks	716.74	400.01
Ashes	2,657.87	3,262.37
Garage	9,109.84	6,913.86
Patching	3,376.35	4,492.96
Cemetery	1,043.44	1,130.18

State Aid Construction

With this fund of $11,043.00 (one-half being furnished by the State Highway Department) we were able to construct one mile of road on Cates Hill; this is the continuation of a project started four years ago. We expect to complete the road this year.

This fund enabled us to employ thirty-five men full time for a period of fifteen weeks.

Emergency Relief Unemployment

This fund was created by the State Highway Department as a relief measure. All of this money (a sum of $12,700.17) was expended on the outlying streets of the City, in sections such as

Liberty Park, Forbush Park and the Cascade Village and on many unimproved streets in the City proper. In all, fourteen miles were graded and paid for under this fund. The City bought tar and treated practically this whole mileage. This cost the City the sum of $5,000.00, but in as much as the grading and surfacing was a grant and that many of the streets were on hills it was absolutely necessary to protect the work done by a treatment of tar. With a light application next summer the City will have this additional fourteen miles of streets that will not require attention for five years.

With the benefit of additional street construction the City received, the unemployment situation was relieved to the extent of the employment of forty-eight men at full time for a period of nine weeks.

Concrete Road

Last year through a federal grant the City was allotted the sum of $64,000.00 to construct a concrete road from High Street on Pleasant Street to the end of the present concrete road near Eighth Street. This job was awarded to the Central Construction Company, who started work on May 14 and completed July 30.

An additional grant of $48,000.00 was alloted to the City to continue the project to Green Street. This job was awarded the Central Construction Company, who started the job on the first of October and completed November 10.

The City's part of the first section of road was rather expensive, but State and Federal authorities would pay for the road construction only on the condition that the City pay all expense East of the Eastside of the concrete slab.

This consisted of the moving, relaying, regrading and paving of the Berlin Street Railway tracks for a distance of 4,000 feet in length; the moving of the Canadian National Railroad track at the diamond crossing, a distance of 600 feet in length; the building of a wall and curb near the hospital; moving of the Brown Company fence in places and all trolley and some light and telephone poles; the construction of a 24-inch sewer from the river to Eighth Street, and the construction of about 1,200 feet of concrete sidewalk. The total cost to the City for the above was $8,900.88, a sum very consistent with the benefits derived.

The extension of the road project from High to Green Street on Pleasant Street was built at no cost to the City, as the sum allotted was sufficient to construct all drainage and build new

sidewalks on each side of the street.

Civil Works Administration

The period of the Civil Works Administration ended on April 1, with jobs incomplete as follows: Berlin Airport, Coos Street Culvert, Athletic Field, Boating and Bathing Pool at the Bog, and Glen Avenue.

Federal Emergency Relief Administration

This Administration carried on the projects of the Civil Works Administration on the Main Street Sewer, Hutchins Street Surface Drain, Rockingham Street Wall, Columbia Street Sewer and the Berlin Municipal Airport. This work continued until July 19.

On December 27 the Federal Emergency Relief Administration again started with the continuation of the East Side drainage project in the vicinity of Napert Village, Mason Street surface drain and Merrimac Street surface drain. A surface drain from Dead River to the corner of School and Mason Streets will be started in the near future.

Made Work Relief

Made Work Relief was carried on between the 15th of August and the 27th of December. The projects were as follows: Wight Street surface drain, Burgess School road, Main Street sewer, East Side drainage, concrete pipe and painting of the City Hall.

The men working on these jobs were paid by the local Relief Administration.

Cemetery

The south end of the cemetery was graded, covered with loam and fenced. This will make about thirty additional lots that may be sold this year.

Concrete Sewer Pipe

We made this year about 10,000 lineal feet of reinforced concrete pipe in sizes 12-in., 18-in., 24-in., 36-in. This pipe was used for sanitary sewers, surface drains and culverts. We make this pipe at a cost much lower than it can be purchased and it keeps part of our crew busy during the winter months.

City Gardens

This year, as usual, this department staked out, plowed and harrowed four plots of land to be used by the citizens of Berlin for gardens. The sum expended for this work was $1,000.42 on

424 gardens, a sum very consistent with benefits derived.

Garage

The usual painting, and repairing of all the Public Works Department equipment has been carried on as usual.

Engineering

The engineering was carried on as in past years with the usual routine work for the department. Locations have been given for sewers, manholes and catch basins. Cemetery lots have been staked out, lines and grades have been given to those building new houses; house numbers, pole and hydrant locations have been given. These records are all on file at the office of the Public Works in the City Hall. Survey and plans have been made for all street extensions and new streets accepted by the City have been placed in the highway records.

We are still working on our book of City Maps, this book will consist of sixty pages; it will show the entire City and is at a scale of fifty feet per inch, and will show all street and property lines, the location of all buildings, poles and sewers. This map will be completed in the near future.

Many plans have been added to our files during the past year. These plans are always available to the public.

The Federal Emergency Relief projects required considerable engineering, preliminary surveys, plans, estimates and applications had to be made for our different projects.

The work of the Mayor and Committee on Public Works has been exceptionally strenuous this year on account of the number of investigations required by the numerous petitions, letters and complaints.

In closing, I wish to express my thanks to the Mayor, the members of the City Council, the Committee on Public Works and the residents of the City for their hearty cooperation and assistance during the past year.

Respectfully submitted,
FRANCIS L. BRANNEN,
Comm. Public Works,
City Engineer.

Report of Department of Health

Personnel of the Department

Miles J. Mullen, 19 Main Street
Term expires April, 1935
Elisabeth H. Mason, 26 Green Street
Term expires April, 1936
E. R. B. McGee, M. D., 45 High Street
Term expires April, 1937

Official Staff

E. A. Marcoux, B. S., Health Officer, 142 Main St.
Marie E. Vallee, R. N., Infant Welfare Nurse, 101 Granite St.
Loretta L. Brassard, R. N., Public Health Nurse, 838 Second Ave.
Mrs. Emma B. Bigelow, R. N., Tuberculosis Nurse, 263 Norway St.
Beatrice M. Morgan, Clerk, 88 Mason St.
Office and Laboratory, City Hall

REPORT OF THE HEALTH OFFICER

December 31, 1934

To His Honor, the Mayor, City Council and Members of the Board of Health:

I herewith have the honor to submit the twenty-fourth annual report of the Department of Health, covering the activities for the year ending December 31, 1934.

I am very appreciative of the courtesies extended to me by His Honor, the Mayor, members of the City Council and members of the Board of Health for their cooperation during the past year.

Summary of Activities of the Department

1. Business methods of conducting the Department with complete records.

2. **Population:** Is the basis of all statistics. It is determined by a national census taken every ten years, at the beginning

of each decade. Using the United States Census Bureau figures the population of the City of Berlin for 1920—16,104; 1930—20,018, based upon the above figures our population for 1934—21,583.

3. **Death Registration:** There were 171 resident and 16 non-resident deaths, a total of 187 deaths recorded during the past year and death rate per 1,000 residents of 7.9.

4. **Birth and Stillbirth Registration:** There were 396 living births and 20 stillbirths reported to the City Clerk during the year, giving a birth rate of 18.3.

5. **Communicable Diseases:** There were 732 cases of communicable diseases reported. Summary of diseases reported to be found on a preceding page. 427 school children were vaccinated during the year by our Medical Officer. Our Annual Diphtheria Toxoid clinic was held during the month of January and 354 children received one injection of Toxoid, the amount necessary for immunization. Monthly Tuberculosis clinics were conducted in this Department by the New Hampshire Tuberculosis Association under the supervision of Dr. Robert Deming. Our Venereal Disease clinic was continued during the year by this Department at the St. Louis Hospital, under the direction of Dr. J. E. Larochelle. Compensation for the attending physician and biologicals are furnished by the State Board of Health. We had 52 clinic days with 156 Neo Arsphenamine and 187 Bismuth injections.

6. **Infant Welfare:** There were 36 resident deaths of children under one year of age with 396 living births, giving us an infant mortality of 90.09. We had 21 infants under one month who died during the year, or 12.2 per cent of the total deaths for the city. Weekly Infant Welfare Clinics were held at the City Hall and a monthly pre-school clinic is held at the City Hall.

7. **Water Supply:** The water furnished to the city for drinking purposes during the past year has been of the same quality as the previous year, although better facilities are being made by the Water Works Department to improve the quality by enlarging and cleaning the reservoir.

8. **Milk Supply:** Close supervision of the milk supply in Berlin has been maintained throughout the year by inspection of dairies, farms and laboratory analysis of the milk and no milk is sold in our city unless it comes from tuberculin free herds. Nearly forty per cent of the milk sold in Berlin is pasteurized. We

issued 28 "Milk Dealers," and 18 "Milk Producers," and 81 "Store Dealers" licenses during the year.

9. **Sanitary Inspection:** The routine inspection of markets, grocery stores, fruit stores, bakeries, restaurants, soda fountains, hotels and milk plants was carried on as usual in conjunction with the State Sanitary Inspector. 19 restaurants in the city are now selling beer, which necessitates additional inspections.

10. **Bacteriological:** The usual work of the laboratory consists of: The bacteriological and clinical analysis of milk, cream and water supplies—the examination of fixed slides for diphtheria and tubercle bacilli and smears for gonorrheal infections.

Respectfully submitted,
E. A. MARCOUX,
Health Officer.

Approved:
MILES J. MULLEN,
ELISABETH H. MASON,
E. R. B. McGEE, M. D.,
Members of the Board of Health.

COMPARATIVE SUMMARY OF VITAL STATISTICS

	1930	1931	1932	1933	1934
Population	20,018	20,409	20,800	21,191	21,583
Number of deaths	188	148	177	152	171
Death rate per 1,000 (residents only)	9.4	7.4	8.5	7.2	7.9
Number of births	518	448	409	367	396
Birth rate per 1,000	25.9	21.9	19.7	17.7	18.3
Deaths under 1 year	32	26	44	31	36
Death rate under 1 year per 1,000	61.8	58.0	107.6	83.9	90.9
Stillbirths	19	21	19	17	20
Report of Communicable Diseases					
Measles	37	0	33	1	534
Scarlet fever	85	22	54	154	141
Tuberculosis (all forms)	22	21	27	10	19
Diphtheria	12	7	7	1	1
Whooping cough	1	0	3	0	25
Chicken pox	1	2	8	73	0
Gonorrhea	1	8	10	16	9
Syphillis	3	6	26	14	8
Mumps	0	0	0	1	0
Typhoid fever	1	0	6	5	1
Infantile paralysis	1	1	1	1	1
Tabulation of Work Done in Laboratory					
Diphtheria Cultures	52	14	23	9	3
Sputums examined	22	17	29	11	10
Smears for gonococci	26	17	24	30	8
Water Analysis (City and private sources)	30	23	27	27	32
Milk and Cream Analysis	130	176	208	124	184

INFANT WELFARE AND CHILD HYGIENE NURSE'S ANNUAL REPORT

Infant Welfare

Number of babies under supervision	122
Number of babies in attend. to clinics (weekly ave. 20)	1,085
Number of babies examined by physician	378
Number of new babies registered	171
Number of babies discharged	2

Number of babies transferred to pre-school division	174
Number of deaths of supervised babies (over 1 week)	3
Number of deaths of unsupervised babies (over 1 week)	16
Number of home visits	392

Pre-school

Number of pre-school under supervision	817
Number in attendance to clinic	251
Number examined by physician	92
Number of new patients	15
Number discharged	125
Number of deaths	1
Number received from Infant Welfare Division	174
Number of home visits	461

Summary

Total number of clinics for month	55
Total number of children under supervision	939
Total number of children found defective	126
Total number of defects corrected	69
Total number of home visits	853

No. Calls for relief administration	575
No. Homes quarantined for scarlet fever	77
No. Homes released from scarlet fever	83
No. Homes quarantined for measles	21
No Homes released from measles	22
No. Home investigations (State Child Welfare)	24

MARIE E. VALLE, R. N.,
Infant Welfare and Child Hygiene Nurse.

PAROCHIAL SCHOOL HEALTH REPORT—BERLIN, N. H., YEAR ENDING DECEMBER 31, 1934

	St. Regis	St. Joseph	St. Patrick	Ang. Guardian	Total
Census—January 1, 1934	945	532	406	921	2,804
Census—January 1, 1935	930	543	403	930	2,806
No. Pupils weighed and measured	623	408	331	316	1,678
No. Pupils underweight 10%	99	48	71	60	278
No. Pupils with defective vision	81	27	28	45	181
No Pupils with defective hearing	17	12	7	10	46
No. Pupils with defective teeth (extreme cases)	34	23	16	26	99
No. Pupils with enlarged tonsils and adenoids	36	30	25	31	122
No. Pupils examined for pediculosis	210	180	145	160	695
No. Pupils found with pediculosis during year	90	95	4	114	303
No. Pupils sent home with colds or temperature	30	25	31	61	147
No. Pupils treated for impetigo	2		2	2	6
No. Dressings at school	184	76	59	100	419
No. Dressings at office	179	93	111	97	480
No. Home visits for school	37	27	16	15	95
No. Pupils exposed to whooping cough examined	209	84	189	20	502
No. Cases of measles quarantine					473
No. Cases of measles released from quarantine					484
No. Home calls made to investigate measles					71
No. Pupils exposed to measles examined					528
No. Pupils exposed to scarlet fever examined	180	142	60		382
No. Home calls for injection of immune globulin					11

	St. Regis	St. Joseph	St. Patrick	Ang. Guardian	Total
No. Pupils receiving milk daily	107	62	47	104	320
No. Pupils receiving noon lunches at school	50		20	40	110
No. Pupils who received cod liver oil	60	7	36	33	146
No. Home calls for welfare department					70
No. Pupils referred to T. B. clinic	6		1	1	8
No. Pupils receiving milk re-weighed	107	62	47	104	320
Average gain in pupils who drank milk	3.	3.07	4.23	3.27	3.14
No. Pupils immunized against diphtheria	43	41	50	80	214

LORETTA L. BRASSARD, R. N.
Public Health Nurse.

NEW HAMPSHIRE TUBERCULOSIS ASSOCIATION, INC.

Statistical Report of the Work Done in Berlin, N. H., in 1934

Number of clinics held		22
Number of new cases examined		170
(a) Adults	101	
(b) Children	69	
Number of old cases examined		267
(a) Adults	193	
(b) Children	74	
Number of patients under supervision		142
Number of positive cases		41
(a) Adults	40	
(b) Children	1	
Number of suspicious cases		101
(a) Adults	79	
(b) Children	22	
Number of patients sent to Sanatorium		7
Number of cases arrested		10
Number of cases improved		104
Number of cases of tuberculosis reported		19
Number of deaths from tuberculosis of supervised patients		1

Year	Patients	Deaths
1932	149	1
1933	144	0
1934	142	1

Respectfully submitted,

EMMA B. BIGELOW, R. N.

N. H. Tuberculosis Association Nurse.

Report of City Treasurer

REVENUES

January 31, 1935

Account	Anticipated	Receipts	Income	Deficit
Interest and dividends tax	$ 3,300.00	$ 3,266.81	$	$ 33.19
Insurance tax	7.00	7.88	$ .88	
Railroad tax	2,706.00	3,616.95	910.95	
Savings bank tax	4,000.00	4,048.74	48.74	
National forest land	1,300.00	1,526.38	226.38	
Building & Loan Asso.		6.94	6.94	
Motor vehicle permit fees received	8,000.00	10,643.61	2,643.61	
Other Income:	43,080.29			19,154.80
State Athletic Com...		13.39		
Interest—Net		17,552.50		
Milk licenses		208.00		
School tuitions		2,664.43		
1934 tax penalties		140.20		
Bounty on animals		3.40		
Dog licenses		900.40		
Municipal court		2,443.17		
Total Miscellaneous Revenues	$ 62,393.29	$ 47,042.80	$ 3,837.50	$ 19,187.99
Real estate & personal property taxes	617,804.32	466,129.11		
National bank stock	840.00	839.58		
Poll taxes	18,832.00	16,334.00		
Uncollected taxes		154,173.63		
	$699,869.61	$684,519.12		
Anticipated Revenues Deficit		15,350.49	15,350.49	
	$699,869.61	$699,869.61	$ 19,187.99	$ 19,187.99

CITY OF BERLIN, N. H.—CURRENT FUND

Department	Appropriation	Expenditures	Credits	Overdraft	Unexpended
Advertising	$ 200.00	$ 280.00		$ 80.00	
Airport	50,00	50.00			
Bonds	66,500.00	66,500.00			
Cemetery	600.00	898.00	$ 298.00		
City Hall	6,5000.00	6,391.21	152.00		$ 260.79
City Poor Department:	40,000.00			2,705.02	
City Poor		42,533.06	1,727.90		
Work Relief		1,899.86			
County Tax	63,593.61	63,593.61			
Election Expenses	4,500.00	4,098.34	55.00		456.66
Electrical Department	1,500.00	2,059.98	388.69	171.29	
Fire Department	40,300.00	40,188.38	737.73		849.35
Forest Fires	200.00	117.15	61.99		144.84
Grand Army	50.00	50.00			
Health Department	5,700.00	6,875.50	591.54	583.96	
Interest and Insurance:	44,000.00			9,340.23	
Insurance		1,272.80	10.96		
Interest		27,033.56			
Interest Discount on Notes Payable		28,314.25	6,787.16		
Interest Discount on Taxes		3,517.74			
Library	6,500.00	6,500.00			
Library Repairs	1,000.00	1,000.00			
Lighting Streets	17,200.00	16,962.36			237.64

Miscellaneous	6,000.00	9,388.01	748.30	2,639.71	
Municipal Court	1,600.00	1,613.23	13.23		
Overlay	8,000.00	87,883.06	87,844.68		7,961.62
Parks and Playgrounds	100.00	100.00			
Police Department	41,000.00	41,000.97		.97	
Printing and Office Supplies	2,000.00	1,826.86			173.14
Public Works Department	108,000.00	134,425.26	8,077.62	18,347.64	
Salaries	18,000.00	17,462.98			537.02
School Department	166,500.00	165,136.69	36.10		1,399.41
State Aid Construction	8,000.00	7,362.00			638.00
State Tax	42,276.00	42,276.00			
Sub Total	$699,869.61	$828,610.86	$107,530.90	$ 33,868.82	$ 12,658.47
Non-Budget Fund:					
City Hall Rest Room		254.80	232.65	22.15	
Total	$699,869.61	$828,865.66	$107,763.55	$ 33,890.97	$ 12,658.47
Anticipated Revenues Deficit				15,350.49	
				$ 49,241.46	$ 12,658.47
Current Fund Deficit—1934					36,582.99
				$ 49,241.46	$ 49,241.46

BALANCE SHEET—JANUARY 31, 1934

Assets

Cash:		$ 12,264.52
On hand (office)	$ 3,462.64	
General Account, Berlin City National Bank	2,211.88	
Berlin Savings Bank and Trust Company	6,500.00	
City Treasurer, petty cash account	15.00	
City Clerk, change account	75.00	
Guaranty Trust Company (cash in liquidation)		18,272.25
Berlin National Bank (cash in liquidation)		3,261.93
Net Taxes Receivable:		171,880.98
Taxes 1931	$ 3,784.44	
Taxes 1932	7,213.28	
Taxes 1933	6,709.63	
Taxes 1934, Properties	151,675.63	
Taxes 1934, Polls	2,498.00	
Tax Sales		11,430.76
Bonded City Debt		531,800.00
Total		$748,910.44

Liabilities

Emergency Notes due December 20, 1935	$150,000.00	
Less paid Jan. 1, 1935 (to State of N. H.)	75,000.00	
Net emergency notes payable due Jan. 31, 1935		$ 75,000.00
Accounts payable (relief administration)		1,493.42
Accrued interest payable		437.50
Bonds outstanding Feb. 1, 1934	$598,300.00	
Less paid	66,500.00	
Net bonds outstanding, Jan. 31, 1935		531,800.00
Contingent:		
School improvement fund (bond issue)		16,628.33
Special account, J. A. Labrie, fees		46.22
Treasurer's orders outstanding		75.28
Surplus and deficit, Jan. 31, 1934	$184,924.39	
Less disbursements and adjustments	24,911.71	
	$160,012.68	
Less 1934 Budget deficit	$ 21,210.35	

1934 Non-budget fund deficit	22.15	
1934 Rev. ant. in excess of receipts	15,350.49	
Deficit for year ending Jan. 31, 1935		36,582.99
Net surplus as of Jan. 31, 1935		123,429.69
Total		$748,910.44

CITY OF BERLIN, N. H.—BONDED DEBT, JANUARY 31, 1935

City of Berlin, 4% Bridge & Refunding Bonds Issued to April 1, 1915; $4,500.00 maturing annually to April 1, 1935	$90,000.00	$ 4,500.00
City of Berlin, 4% School Bonds Issued July 1, 1916; $2,000.00 maturing annually to July 1, 1936	40,000.00	4,000.00
City of Berlin, 5% Public Improvement Bonds Issued July 1, 1921; $8,000.00 maturing annually to July 1, 1923; $7,000.00 maturing annually to July 1, 1931; $6,000.00 maturing annually to July 1, 1940; $300.00 payable July 1, 1941	126,300.00	36,300.00
City of Berlin, 5% School Bonds Issued November 1, 1921; $20,000.00 maturing annually to November 1, 1941	400,000.00	140,000.00
City of Berlin, 4½% School Bonds Issued August 1, 1921; $4,000.00 maturing annually to August 1, 1942	80,000.00	32,000.00
City of Berlin, 4½% Public Improvement Bonds Issued July 1, 1924; $5,000 maturing annually to July 1, 1939	75,000.00	25,000.00
City of Berlin, 4½% Junior High School Bonds Issued December 1, 1925; $10,000.00 maturing annually to December 1, 1940; $5,000.00 maturing annually to December 1, 1945	175,000.00	85,000.00
City of Berlin, 4¼% East Side School, Fire Station and Voting Place Bonds Issued July 1, 1927; $5,000.00 maturing annually to July 1, 1943	80,000.00	45,000.00
City of Berlin, 4½% School Improvement		

Bonds	200,000.00	160,000.00
Issued July 1, 1930; $10,000.00 maturing annually to July 1, 1950		
Total Bonded Debt		$531,800.00

Tax Emergency Notes

Bearer (to State of N. H.) due Dec. 20, 1935	$150,000.00	
Less paid in advance January 1, 1935	75,000.00	
Net due to State of New Hampshire		$ 75,000.00
Accounts payable (relief administration)		$ 1,493.42
Accrued interest payable		437.50
Total Accounts Payable		$ 1,930.92

Indebtedness (Summarized)

Bonds outstanding	$531,800.00
Tax emergency notes	75,000.00
Accounts payable	1,930.92
Total Indebtedness	$608,730.92

Water Bonded Debt

City of Berlin, 4¼% Water Bonds	$700,000.00	$590,000.00
Issued April 1, 1925; $10,000.00 maturing annually to April 1, 1930; $15,000.00 maturing annually to April 1, 1940; $20,000.00 maturing annually to April 1, 1950; $30,000.00 maturing annually to April 1, 1960		
City of Berlin, 4½% Water Bonds	25,000.00	17,000.00
Issued December 15, 1930; $2,000.00 maturing annually to December 15, 1935; $3,000.00 maturing annually to December 15, 1940		
Total Water Bonded Debt		$607,000.00

Brown Company—Re-employment Notes

National Shawmut Bank, due September 1, 1935	$ 500,000.00
Bearer (to State of N. H.) due July 1, 1935	1,100,000.00
Bearer (to State of N. H.) due December 15, 1935	1,100,000.00
Total Re-employment Notes	$2,700,000.00

Respectfully submitted,

GEORGE A. BELL,

City Treasurer.

Report of School Department

January 31, 1935

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

Herewith we submit the report of the Department of Public Schools for the city fiscal year ending January 31, 1935. As the school year ends June 30 of each year, the report of the educational activities is for the last half of one school year and the first half of another school year. A detailed educational report is issued at the close of each school year and copies may be secured from the office of the Superintendent of Schools.

Due to limited funds, the school year 1933-1934 may be characterized as one of reorganization and retrenchment in order to keep within a curtailed budget. The following adjustments were made:

1. The Burgess School was closed and the classes were distributed in the Brown, Marston, and Junior High School buildings. The Welfare Departments were allowed the use of the Burgess School building.

2. The Junior High School was placed under the administration of the Headmaster of the Senior High School, thereby eliminating the Junior High School principal.

3. The Health and Physical Education program in the Junior and Senior High Schools was discontinued, eliminating two teachers.

4. The Woodworking Shop and the Library in the Senior High School were closed, eliminating two teachers.

5. The Director of Tests and Measurements, and two special classes in the elementary grades were discontinued, eliminating three more people.

6. A minimum of supplies and textbooks was purchased.

7. All salaries were reduced ten to twenty per cent.

Beginning in September, 1934, the pupil overload was eased by the replacement of two teachers and more funds were made available for textbooks and supplies.

Through the State Education Department, the Federal Government has furnished, free, approximately 475 half pints of milk daily to "needy" children in Berlin; hot lunches daily to 150 needy children (spring of 1934); salaries of five teachers for adult education classes; salaries of three teachers for a nursery school.

The Board of Education and the School personnel are trying to offer the most adequate educational opportunities to the children of Berlin that can be had with the money appropriated for that purpose. We are endeavoring to offer equal opportunities to all children, maintain adequate academic standards, and make all pupils better citizens in a democratic society.

In closing, we wish to express our appreciation to the Mayor, the members of the City Council, and the parents for their interest, cooperation, and support.

Respectfully submitted,
E. L. YANDOW, Chairman,
P. J. HINCHEY,
HILDRETH BROWN,
Board of Education,

L. P. YOUNG,
Superintendent of Schools.

BERLIN PUBLIC SCHOOLS—FINANCIAL STATEMENT

	Expended 1932-1933	Expended 1933-1934	Expended 1934-1935
Control			
Census	$ 10.00	$ 10.00	$ 10.00
Board of Education	200.00	200.00	200.00
Bus and educ. administration	267.70	62.51	136.35
Superintendent's salary	2,437.43	2,074.99	2,733.33
Clerical	1,719.00	1,397.75	1,494.48
Supplies	72.74	57.13	121.43
	$ 4,706.87	$ 3,802.38	$ 4,695.59
Instruction			
Admin. and Super.			
Principals' salaries	$ 7,117.99	$ 6,041.90	$ 4,329.56
Clerical	2,448.60	1,975.20	2,166.67
Principals' offices	148.83	118.47	128.52
Other expenses	7.50	8.00	39.52
Instructional Service			
Teachers' salaries	113,045.35	99,671.38	96,980.96
Instructional supplies	3,777.54	1,989.66	3,332.77
Text-books	2,698.77	1,521.44	4,240.15
Library	728.76	292.80	958.11
Tests and measurements	166.38	96.48	315.60
Commencement	186.75	146.40	143.01
Other expenses	172.76	144.92	216.63
	$130,499.23	$112,006.65	$112,851.50
Operation			
Janitors' salaries	$ 14,342.13	$ 11,959.07	$ 12,606.94
Janitors' supplies	961.82	663.69	804.98
Fuel	6,682.66	5,467.69	8,032.21
Water	547.88		
Light	2,543.12	2,142.41	1,933.52
Power and heat	1,617.57	1,567.55	1,459.38
Other expenses	320.27	105.78	96.28
	$ 27,015.45	$ 21,906.19	$ 24,933.31
Maintenance of Plant			
Grounds		$ 4.00	
Buildings	$ 520.72	$ 763.51	$ 2,533.76
Service systems	415.52	528.80	1,377.36

Equipment	964.44	664.85	1,481.36
	$ 1,900.68	$ 1,961.16	$ 5,392.48
Auxiliary Agencies			
Transportation	$ 4,337.99	$ 4,179.88	$ 4,663.20
Elementary tuition	1,957.20	2,110.72	1,544.67
Nursery school			53.91
Noon lunch			
	$ 6,295.19	$ 6,290.60	$ 6,261.78
Coordinate Activities			
Attendance service	$ 1,324.80	$ 1,104.62	$ 1,347.81
Medical service	50.17	38.97	168.28
Dental service	261.87	262.58	286.16
Nurse	1,830.97	1,591.23	1,512.42
Other expenses	44.00		
	$ 3,511.81	$ 2,997.40	$ 3,314.67
Fixed Charges			
Insurance	$ 237.00	$ 25.00	$ 12.00
Per capita tax	3,996.00	4,180.00	4,254.00
Telephone rental	*	246.00	242.83
	$ 4,233.00	$ 4,451.00	$ 4,508.83
Capital Outlay			
Land (improvement of sites)	$ 150.24		$ 337.74
Buildings (alter. and additions)	386.27	3.97	418.37
Service systems		48.26	223.15
Equipment	819.96	153.67	1,682.11
	$ 1,356.47	$ 205.90	$ 2,661.37
Stores (undistributed)	82.28		517.16
Advancement Fund	70.80		
	$179,671.78	$153,621.28	$165,136.69

*Included in Cost of Operation

Auditor's Report on Water Works

922 Elm Street,
Manchester, N. H.
February 11, 1935

Board of Water Commissioners
Berlin, New Hampshire

Gentlemen:

As part of my engagement, I have made an audit of the books and accounts of the Berlin Water Works for the year ended December 31, 1934.

A complete check was made of the cash received and disbursed throughout the year. The daily tickets of cash received were checked to the cash receipts journal. Each day's receipts were then added and compared with the deposits listed on the statements of the City National Bank or Berlin City National Bank. The cancelled checks were examined and checked to the expenditures recorded in the check register in verifying the disbursements. The available balance on December 31, 1934, was confirmed by correspondence with the Berlin City National Bank.

The vouchers approved by the Commissioners were examined and checked to the purchase record.

The imprest fund was counted and found to be twenty-five cents over. The unpaid balances on the accounts receivable cards were listed and compared with the controlling accounts. This procedure disclosed that the flat rate cards were $15.25 out of balance with the controlling account. The balances were not confirmed by communication with the customers.

Therefore, I submit the following exhibits which show the financial condition of the Berlin Water Works on December 31, 1934, and its income and expense for the year ended then:

Exhibit A Balance Sheet

Exhibit B Statement of Income and Expense

Very truly yours,
HIRAM B. HASKELL,
Certified Public Accountant.

EXHIBIT A—BERLIN WATER WORKS
BALANCE SHEET—DECEMBER 31, 1934

ASSETS

Cash in Banks—		
Berlin City National Bank	$ 11,064.88	
Guaranty Trust Company (in liquidation)	3,308.64	
		$ 14,373.52
Imprest Fund		75.00
Accounts Receivable—		
Flat rate	$ 10,031.99	
Metered	3,052.35	
Miscellaneous	602.99	
		13,687.33
Materials and supplies		2,967.44
Cost of plant	$512,641.57	
Less, reserve for depreciation	48,700.98	
		463,940.59
Fortier system		8,000.00
Distribution System—Structures	$ 63.48	
Miscellaneous Pumping Station equipment	119.43	
Water storage equipment	125.40	
Distribution mains	163,368.68	
Services	17,108.65	
Hydrants	4,887.89	
Meters	2,303.32	
General office equipment	2,018.12	
Stores department equipment	62.01	
Shop equipment	6,885.73	
Purification equipment	4,143.43	
Ammonoosuc pipe line	179,256.72	
Godfrey dam	24,373.89	
Total	$404,716.75	
Less, reserve for depreciation	49,745.13	
		354,971.62
Godfrey reservoir		30,168.49

Trucks and automobiles	$ 1,325.89		
Less, reserve for depreciation	464.73		
		861.16	
Total Assets			$889,045.15

LIABILITIES

Interest accrued—4¼% bonds		$ 6,268.75	
Interest accrued—4½% bonds		75.00	
First mortgage—4¼% bonds		590,000.00	
First mortgage—4½% bonds		17,000.00	
Surplus Earnings—			
Balance, Jan. 1, 1934	$260,419.43		
Less—Audit Adjustment, Depreciation former years	161.24		
	$260,258.19		
Add, net income for year	15,443.21		
Balance, December 31, 1934		275,701.40	
Total Liabilities			$889,045.15

EXHIBIT B—BERLIN WATER WORKS STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1934

Operating Revenues:

Commercial Water—flat rate	$ 56,774.94		
Commercial Water—metered	21,307.47		
		$78,082.41	
Industrial Water—flat rate	$ 1,899.98		
Industrial Water—metered	4,092.36		
		5,992.34	
Gross Income			$ 84,074.75

Operating Expenses:

Water Supply—			
Gravity Supply—labor	$ 874.04		

Purification—Supplies, expenses	346.09		
Repairs to mains	2,630.62		
Relaid services	1,470.66		
Maintenance labor	2,306.58		
		$ 7,627.99	
Distribution—			
Meter Dept.—supplies, expenses	$ 418.90		
Repairs to services	1,312.00		
		1,730.90	
Commercial—			
Meter indexing salaries		208.63	
General—			
General office salaries		2,035.00	
General Office Expense—			
General office expense	$ 304.49		
General expense	1,208.05		
		1,512.54	
Miscellaneous Undistributed—			
Ammonoosuc River controversy	$ 86.97		
Sullivan compressor	220.32		
Thawing account	4,352.55		
Stationery and printing	365.90		
Garage expense	1,185.31		
Shop expense	403.05		
Maintenance expense	369.85		
Freight and express	325.48		
Kent Street pump	423.50		
Regulator house	206.01		
Wangan account	1,701.64		
Pipe line road	60.00		
Success Road	122.61		
Accident account	20.50		
		9,843.69	
Total Operating Expenses			22,958.75
Net Operating Income			$ 61,116.00

Financial Expenses:				
Interest on bonded debt 4¼%	$ 25,234.38			
Interest on bonded debt 4½%	893.23			
		$ 26,127.61		
Abatements—flat rate	$ 406.10			
Abatements—metered	153.17			
		559.27		
Discounts—flat rate	$ 3,949.12			
Discounts—metered	1,975.06			
		5,924.18		
Total Financial Expenses			$ 32,611.06	
Less—Financial Income:				
Miscellaneous earnings	$ 83.83			
Interest income	111.25			
Total Financial Income			195.08	
Net Financial Expense				32,415.98
Net Income—before depreciation				$ 28,700.02
Other Charges:				
Depreciation	$ 13,353.03			
Loss on sale of truck	37.91			
		$ 13,390.94		
Less—Other Income:				
Adjustment of inventory of materials and supplies	$ 21.85			
Insurance refund	112.28			
		134.13		
				13,256.81
Net Income—after depreciation				$ 15,443.21

Auditor's Report

922 Elm Street,
Manchester, N. H.
February 9, 1935

Honorable Mayor and City Council
Berlin, New Hampshire

Gentlemen:

In accordance with my engagement, I have made an audit of the books and accounts of the City of Berlin for the year ended January 31, 1935. As a result of my examination, I submit my report thereon together with the following exhibits which reflect the financial condition of the City on January 31, 1935, and its income and expenses for the year ended then:

Exhibit A Balance Sheet—Page 59
Exhibit B Statement of Cash Receipts and Disbursements—Page 61
Exhibit C Statement of Budget Account—Page 67
Exhibit D Analysis of Departmental Expenditures—Page 69
Exhibit E List of Trust Funds—Page 74
Exhibit F List of Bonds Outstanding—Page 75

BALANCE SHEET

Exhibit A on page 59 shows in detail the financial condition of the City of Berlin on January 31, 1935. Expression has been given to interest accrued on the note payable to the State of New Hampshire and for the amount owing to the New Hampshire Relief Administration.

Cash—$12,174.52:

A complete check was made of all cash received and disbursed by the City Treasurer throughout the year. The cash received as shown by his cash book was checked to the deposits listed on the statements of the City National Bank or Berlin City National Bank. The canceled checks were examined and compared with the expenditures recorded in the check register. The check register was then checked to the register of disbursements. All bills approved for payment by the Committee on Accounts and

Claims were inspected and checked with the register of disbursements. All cash reported as paid to the City Treasurer was found duly recorded in his cash book.

The above balance of $12,174.52 consisted of the balance in the regular checking account at the Berlin City National Bank of $5,674.52 and a special deposit of $6,500.00 in the Berlin Savings Bank and Trust Company. Both were confirmed by the respective Banks.

The balance in the Berlin City National Bank was reconciled with the record as follows:

Balance per bank statement	$ 27,777.06
Add—Deposit of February 1, 1935	1,462.64
Deposit of February 4, 1935	2,000.00
Total	$ 31,239.70
Less, Outstanding Checks	25,565.18
Available Balance	$ 5,674.52

City Clerk's Change Fund—$75.00

City Treasurer's Petty Cash Fund—$15.00:

The above funds were counted and found in proper order.

Accounts in Banks in Liquidation—$21,534.18:

During the year a 10% and 40% liquidating dividend was received from the Guaranty Trust Company, reducing the balance to $18,272.25.

The balance at the Berlin National Bank was created by the assignment to the City of the amount on deposit in the School Bank.

Taxes Receivable—$171,880.98

Tax Sales—$11,430.76:

Due to the situation in regard to the taxes for the years 1931, 1932 and 1933 and tax sales, no attempt was made to verify the ledgers for these years.

For the year 1934, the open accounts in the property and poll tax ledgers were added and found in agreement with the City Treasurer's ledger. The balances, however, were not confirmed by communication with the taxpayers.

John A. Labrie—$46.22:

Fees received from this source have been credited to a special account pending the settlement of the taxes for the years that

Mr. Labrie served as tax collector.

Due to the State of New Hampshire—$1,930.92:

Relief Administration—$1,493.42.

In order to have all expenses applicable to the year ending January 31, 1935, entered in the accounts for that year, the foregoing figure was obtained from the office of the Overseer of Poor and recorded as a liability although the bill had not yet been received.

Interest—$437.50.

Interest for the month of January, 1935, on the note due to the State of New Hampshire has been properly recorded as a liability.

Notes Payable—$75,000.00:

Note No. 416 was issued to the State of New Hampshire on December 20, 1934, for $150,000.00 and due March 20, 1934. $75,000.00 has been paid in advance, reducing the balance due to $75,000.00.

Due to School Construction Account—$16,628.33:

The cash balance of $12,174.52 is not sufficient to cover the unexpended balance of this bond issue.

Treasurer's Orders Outstanding—$75.28:

Outstanding orders of the City Treasurer totaled $75.28.

Bonded Debt—$531,800.00

Water Debt—$607,000.00:

Exhibit F on page 75 shows a list of all bonds outstanding.

Net City Debt—$1,015,370.31:

Water Debt—$607,000.00—

This is the same as the water bonds outstanding.

City Debt—$408,370.31—

The following changes in City Debt took place during the year:

Balance, January 31, 1934			$413,375.61
Less, Bonds paid during the year		$66,500.00	
Departmental overdrafts	$33,868.82		
Less, unexpended balances	12,658.47		
Net	$21,210.35		
Deficiency in estimated income	15,372.64		

R. F. C. Account charged off—excess of expenditures over receipts of prior year	24,609.71		
Land purchased	302.00	61,494.70	
Net reduction			5,005.30
Balance, January 31, 1935			$408,370.31

Statement of Cash Receipts and Disbursements

A complete analysis of all cash received and disbursed throughout the year will be found on pages 6 to 9. Exhibit D on pages 69 to 73 analyzes the major departmental expenditures.

Statement of Trust Funds

Exhibit E on page 74 shows a list of the trust funds as examined.

City Clerk's Department

The various receipt stubs of money received by the City Clerk were checked to the City Clerk's cash book. The duplicate automobile registration permits were added and checked to the cash book. The cash book was then added. All receipts as shown by this book were found to be duly paid to the City Treasurer.

City Treasurer's Department

A trial balance was taken of the City Treasurer's general ledger. Previously in this report it was explained that a complete check was made of all cash received and disbursed by the City Treasurer. The journal kept by him was examined. In cases where the departmental expenses shown in Exhibit B do not agree with the detail shown in Exhibit D is due to such journal adjustments.

Municipal Court

The records kept by Henry M. Moffett as Clerk of the Municipal Court were examined. The cash received from fines as indicated in the Criminal Docket was traced to the Court Cash book. The expenditures recorded therein were compared with the notations on the various cases. The cash book was added. Once each month the net receipts were paid to the City Treasurer.

Library Trustees

The cash books kept by the Librarian and Library Trustees were examined.

The following summary of the Librarian's cash book is for eleven months only. Figures of January, 1935, were not available.

February 1, 1934, Cash on hand	$ 10.92	
February 1, 1934, to December 31, 1934, Receipts from fines	384.48	
Total	$ 395.40	
February 1, 1934, to December 31, 1934, Expenses paid	390.29	
December 31, 1934, Cash on hand	$ 5.11	

The cash book of the Trustees showed the following transactions for the year:

February 1, 1934, Balance	$ .85	
Received from the City	7,500.00	
Guaranty Trust Company—10% and 40% liquidating dividends	156.40	
Total		$ 7,657.25

Expenses

Books	$ 995.45	
Periodicals	215.95	
Binding	76.68	
Salaries	3,694.82	
Janitor service	159.70	
Heat	407.79	
Light	281.02	
Supplies	148.43	
Other expenses	233.90	
Improvements	1,245.65	7,459.39
January 31, 1935, Balance		$ 197.86

The above balance was reconciled with the statement furnished by the bank.

General

In addition to the numerous verifications already mentioned, many others were made. Any additional records considered necessary to a thorough examination were duly inspected. The minutes of the meetings of the Mayor and City Council were read.

In January the City contracted for the purchase of wood from

the State of New Hampshire in the amount of $5,034.50. $1,258.60 was paid during this month, the balance to be paid in monthly instalments. Therefore there is an unrecorded liability to the State of New Hampshire of $3,775.90.

Finally, I wish to express my appreciation of the courtesy shown and cooperation given during my engagement.

Very truly yours,
HIRAM B. HASKELL,
Certified Public Accountant.

EXHIBIT A—CITY OF BERLIN, NEW HAMPSHIRE—BALANCE SHEET—JANUARY 31, 1935

ASSETS

Cash—				
Berlin City National Bank		$ 5,674.52		
Berlin Savings Bank and Trust Company		6,500.00		
			$ 12,174.52	
City Clerk's Change Fund		$ 75.00		
City Treasurer's Petty Cash Fund		15.00		
Accounts in Banks in Liquidation—		$ 18,272.25		
Guaranty Trust Company		3,261.93		
Berlin National Bank			90.00	
			21,534.18	
Taxes Receivable—				
Levy of 1931	$ 3,784.44			
Levy of 1932	7,213.28			
Levy of 1933	6,709.63			
Levy of 1934				
		$ 17,707.35		
Property	5151,675.63			
Poll	2,498.00	154,173.63		
			171,880.98	
Tax Sales			11,430.76	
Total Assets				$217,110.44

LIABILITIES

John A. Labrie, Fees		$ 46.22	
Due to State of New Hampshire—			
Relief Administration	$ 1,493.42		
Interest	437.50	1,930.92	
Notes Payable—State of New Hampshire		75,000.00	
Due to School Construction Account		16,628.33	
Treasurer's Orders Outstanding		75.28	
Bonded Debt—			
Total Outstanding	$531,800.00		
Water Debt—			
Total Outstanding	607,000.00		
Represented by:		1,138,800.00	
Total Liabilities			1,232.480.75
Excess of Liabilities Over Assets			$1,015,370.31
Net City Debt		$408,370.31	
Water Debt		607,000.00	
			$1,015,370.31

NOTE: The City is contingently liable on the following notes of the Brown Company:

Due September 1, 1935	$ 500,000.00
Due July 1, 1935	1,100,000.00
Due December 15, 1935	1,100,000.00
Total	$ 2,700,000.00

EXHIBIT B—CITY OF BERLIN, NEW HAMPSHIRE

Statement of Cash Receipts and Disbursements for the Year Ended January 31, 1935

Cash Balance, February 1, 1934		$ 4,378.11
Receipts During the Year:		
John A. Labrie, Tax Collector—		
1931 Taxes	$ 53.52	
1932 Taxes	408.40	
1933 Taxes	99,111.96	
Uncommitted Taxes, 1931	2.00	
Uncommitted Taxes, 1932	6.00	
Uncommitted Taxes, 1933	155.50	
Tax Sales	13,980.99	
Interest—Tax Sales	1,421.70	
Interest on Taxes	847.40	
Fees	56.50	
		$116,043.97
J. Wilson Gonya, Tax Collector—		
1934 Taxes—		
Property	$459,639.94	
Poll	18,628.00	
Uncommitted	87,434.81	
Tax Penalties	140.20	
Discount	3,517.74	
Abatements	1,587.29	
Bank Stock	83.58	
Interest	2,336.16	
		573,367.72
J. H. Montminy, Special Tax Collector—		
1931 Taxes	$ 232.34	
1932 Taxes	364.82	
1933 Taxes	90,135.54	
Interest, 1931 Taxes	219.54	
Interest, 1932 Taxes	239.11	
Interest, 1933 Taxes	3,294.74	
1930 Tax Sales	1,252.03	
1931 Tax Sales	3,044.46	
1932 Tax Sales	9,881.67	
1933 Tax Sales	3,957.72	
Interest, 1930 Tax Sales	28.20	

Interest, 1931 Tax Sales	60.66	
Interest, 1932 Tax Sales	951.92	
Interest, 1933 Tax Sales	98.33	
Cost of Tax Sales, 1933	645.50	
		114,406.58
H. M. Moffett, City Clerk—		
Automobile Registration-Permits		
Automobile Registration Permits, 1934	$ 7,012.99	
Automobile Registration Permits, 1935	4,425.44	
Dog Licenses	1,014.80	
City Hall Rest Room	127.05	
City Hall	154.60	
Public Works Department	2,673.76	
Fire Department	472.19	
School Department	35.00	
Miscellaneous	733.00	
Cemetery	298.00	
Election Expenses	55.00	
Health Department	27.60	
		17,029.43
		$820,847.70
Hartford Accident & Indemnity Company, 1929-30 Tax and 1930 Tax Sale		$ 2,000.00
School Department—		
Repayment of School Loan		2,000.00
Municipal Court		2,456.40
City Hall Rest Room		100.00
City Poor Dept., sale of truck		10.00
Miscellaneous—		
State of New Hampshire—		
Use of Equipment	$ 1,226.02	
Rel. Adm. Home Visits	486.11	
State Aid Maintenance	625.92	
Relief	6,494.11	
R. F. C.	21,133.73	
Athletic Com.	13.39	

Trucking		323.00		
Bounty on Animals		32.60		
Interest and Dividends		3,266.81		
City Poor Trans.		170.50		
Supplies		1,727.87		
Gas Rebate		159.20		
E. R. U.		12,705.09		
Forest Fires		58.59		
City Poor, wood		276.28		
Insurance Tax		7.88		
Railroad Tax		3,616.95		
Savings Bank Tax		4,048.74		
Building & Loan Tax		6.94		
Nat'l Forest Reserve Fund		186.03		
National Forest Land		1,340.35		
Brown Company—				
Use of Larocque's car		30.40		
City Poor		788.02		
On account of contract		218,001.13		
Interest		6,787.16		
Overpayment		1.40		
City National Bank, interest		32.66		
Guaranty Trust Company				
10% liquidating dividend	$ 5,220.53			
40% liquidating dividend	20,882.11			
		26,102.64		
Public Works Dept.				
E. R. U.	$ 543.60			
Freight refund	136.81			
Miscellaneous	236.54			
Gas rebate	249.31			
		1,166.26		
City Hall		3.00		
B. & M. R. R., overpayment		.84		
		$310,819.62	$827,414.10	$ 4,378 11
Miscellaneous—				
Chas. Rainville, overpayment	$ 4.50			

Health Department	285.83		
Fire Department	265.54		
Old checks cancelled	40.60		
City Poor Department	15.80		
Electrical Department	388.69		
Miscellaneous	3.62		
Other Income, tuition	2,664.43		
N. Jacobs, insurance	10.96		
School Department	1,263.03		
John A. Labrie, fees	10.28		
Treasurer's orders	78.20		
		315,851.10	
Transfer of Funds—			
City National Bank	$ 10,000.00		
Berlin National Bank	20,000.00		
Berlin Savings Bank and Trust Company	13,000.00		
Manchester National Bank	79,050.94		
		$122,050.94	
Notes Payable—			
State of New Hampshire—30 day note		25,000.00	
			1,290,316.14
Total Receipts and Cash Balance			$1,294,694.25
Disbursements During the Period:			
Advertising		$ 280.00	
City Hall		6,391.21	
City Hall, Rest Room		254.80	
City Poor Department—Current Year		46,814.59	
City Poor Department—Previous Year		6,036.77	
Electrical Department		2,059.98	
Fire Department		40,188.38	
Grand Army		50.00	
Health Department		6,875.50	
Insurance		1,272.80	
Interest		54,219.82	
Lighting Streets		16,962.36	
Miscellaneous		9,388.01	
Printing and Office Supplies		1,826.86	
Parks and Playgrounds		12.00	
Police Department		41,000.97	

Public Works Department	134,425.26
Salaries	17,462.98
School Department	166,398.62
Automobile Registration Permits	794.82
Library	6,500.00
Library Repairs	1,000.00
	$560,215.73
	$1,294,694.25

EXHIBIT B—CITY OF BERLIN, NEW HAMPSHIRE

Statement of Cash Receipts and Disbursements for the Year Ended January 31, 1935

Total Receipts and Cash Balance (brought forward) $1,294,694.25

Disbursements During the Year:

Total (brought forward)		$560,215.73
Election Expenses		4,098.34
Bonds		66,500.00
Discount on Notes Payable		690.49
Discount on Taxes		3,517.74
Municipal Court		1,613.23
Dog Licenses		114.40
Bounty on Animals		26.00
Forest Fires		117.15
Notes Payable—		
Berlin National Bank	$ 21,936.28	
State of New Hampshire	349,783.85	
		371,720.13
Brown Company, woods act.		6,787.16
State Aid Construction		7,362.00
Overlay, abatements		1,587.29
Emergency Relief Unemployment		12,705.09
Purchase of land		302.00
City Treasurer's petty cash fund		15.00
Brown Company, overpayment of taxes		432.47

Cemetery		68.00	
1934 Property Taxes, refund of overpayment		4.49	
County Tax		63,593.61	
State Tax		42,276.00	
Tax Sales		11,547.48	
Work Relief		1,899.86	
John Labrie, special fees		10.28	
Berlin National Bank, assignment of School Bank		3,261.93	
Treasurer's Orders		2.92	
Transfer of Funds—			
Berlin Savings Bank and Trust Company	$ 29,500.00		
Berlin National Bank	10,000.00		
City National Bank	10,000.00		
Manchester National Bank	79,050.94		
		128,550.94	
			1,289,019.73
Cash Balance, January 31, 1935			$ 5,674.52

$6,500.00 on deposit at the Berlin Savings Bank and Trust Company.

EXHIBIT C—CITY OF BERLIN, NEW HAMPSHIRE—STATEMENT OF BUDGET ACCOUNTS

Department	Budget Appropriation	Credits	Expenditures	Unexpended Balance	Overdraft
Airport	$ 50.00		$ 50.00		
Advertising	200.00		280.00		80.00
Bonds	66,500.00		66,500.00		
Cemetery	600.00	$ 298.00	898.00		
City Hall	6,500.00	152.00	6,391.21	$ 260.79	
City Poor Department	40,000.00				2,705.02
Current Year		1,727.90	36,496.29		
Previous Year			6,036.77		
Work Relief			1,899.86		
County Tax	63,593.61		63,593.61		
Election Expenses	4,500.00	55.00	4,098.34	456.66	
Electrical Department	1,500.00	388.69	2,059.98		171.29
Fire Department	40,300.00	737.73	40,188.38	849.35	
Forest Fires	200.00	61.99	117.15	144.84	
Health Department	5,700.00	591.54	6,875.50		583.96
Interest and Insurance	44,000.00				9,340.23
Current Year		6,798.12	49,055.00		
Previous Year			11,083.35		

Library	6,500.00		6,500.00		
Lighting Streets	17,200.00		16,962.36	237.64	
Library Repairs	1,000.00		1,000.00		
Miscellaneous	6,000.00	748.30	9,388.01		2,639.71
Municipal Court	1,600.00	13.23	1,613.23		
Overlay	8,000.00	87,844.68	87,883.06	7,961.62	
Parks and Playgrounds	100.00		100.00		
Police Department	41,000.00		41,000.97		.97
Printing and Office Supplies	2,000.00		1,826.86	173.14	
Public Works Department	108,000.00	8,077.62	134,425.26		18,347.64
Salaries	18,000.00		17,462.98	537.02	
School Department	166,500.00	36.10	165,136.69	1,399.41	
State Aid Construction	8,000.00		7,362.00	638.00	
State Tax	42,276.00		42,276.00		
Grand Army	50.00		50.00		
	$699,869.61	$107,530.90	$828,610.86	$ 12,658.47	$ 33,868.82

INCOME AND OTHER ACCOUNTS

City Hall, Rest Room		$ 22.15
Taxes—State of New Hampshire		1,160.70
Motor Vehicle Permits—		
Receipts	$ 10,643.61	
Estimate	8,000.00	
		2,643.61
Other Income—		
Estimate	$ 43,534.25	
Receipts	24,379.45	
		19,154.80
Total Transferred to City Debt		$ 15,372.64

EXHIBIT D—CITY OF BERLIN, NEW HAMPSHIRE ANALYSIS OF DEPARTMENTAL EXPENDITURES

CITY HALL

Fuel	$ 1,514.23
Light and heat	1,014.24
Miscellaneous	34.32
Repairs	330.21
Supplies	857.61
Telephone and telegraph	263.70
Wages	2,376.90
Total	$ 6,391.21

CITY POOR

Clothing	$ 282.20
Board and room	405.50
Transportation	329.10
Fuel	134.97
Auto expense	694.96
Groceries	3,647.24
Lighting	95.42
Mileage	151.30
Medical attention and supplies	385.45
Miscellaneous	962.50
Office supplies	131.14

Repairing shoes and rubbers	55.90
State aid	31,054.82
Telephone and telegraph	45.64
Wages	2,197.41
Rent	700.91
Wood Purchased—N. H. Relief Administration	1,258.60
Total	$ 42,533.06

ELECTRIC DEPARTMENT

Miscellaneous	$ 33.10
Supplies	608.13
Wages	1,418.75
Total	$ 2,059.98

FIRE DEPARTMENT

Fuel	$ 742.56
Gasoline	288.92
Lighting	327.64
Medical attention and supplies	1.00
Miscellaneous	200.60
Repairs	345.18
Supplies	4,363.70
Telephone and telegraph	240.87
Wages	33,677.91
Total	$ 40,188.38

EXHIBIT D—CITY OF BERLIN, NEW HAMPSHIRE ANALYSIS OF DEPARTMENTAL EXPENDITURES PRINTING AND OFFICE SUPPLIES

Information office	$ 7.10
Assessors	219.20
Auditor	1.25
City Clerk	521.62
City Reports	206.00
City Solicitor	9.59
Tax Collector	726.97
Treasurer	108.62
Mayor	14.35

Sealer of Weights and Measures	12.16
Total	$ 1,826.86

HEALTH DEPARTMENT

Automobile expense	$ 195.57
Biologicals	644.45
Disease control	538.40
Fumigation supplies and laundry	80.62
Laboratory supplies	247.14
Miscellaneous	130.05
Office supplies	81.47
Printing	69.75
Salaries	4,611.25
Telephone and telegraph	79.30
Vaccination	106.50
Toxin-Antitoxin clinics	91.00
Total	$ 6,875.50

MISCELLANEOUS

Maintenance Service, adding machines	$ 22.80
Drawing jurors	198.00
Hydrants	1,878.80
Miscellaneous	1,641.48
Real estate transfers	53.67
Repairs	625.63
Special audit	2,442.28
Vital statistics	432.75
Premium on bonds	325.00
Land, Pleasant Street	555.90
Re-employment Service maintenance	280.00
Wages	931.70
Total	$ 9,388.01

POLICE DEPARTMENT

Expense of prisoners	$ 182.30
Fuel	355.53
Auto expense	3,111.15
Light	257.68
Medical attention	3.00
Miscellaneous	88.70
Repairs	12.25

Supplies	846.27
Telephone and telegraph	553.54
Wages	35,590.55
Total	$ 41,000.97

SCHOOL DEPARTMENT

Difference in Superintendent's salary	$ 2,733.33
Equipment	8,182.11
Fuel	8,024.16
Light and power	3,370.40
Medical attention	390.95
Miscellaneous	875.89
Repairs	2,330.74
Supplies	7,611.74
Telephone and telegraph	283.73
Transportation	4,673.20
Tuition	1,544.67
Wages	120,861.77
Per capita tax	4,254.00
Total	$165,136.69

PUBLIC WORKS DEPARTMENT

Construction	$ 15,186.63
Fuel	1,345.43
Garage	15,686.20
Incinerator	60.56
Light and power	654.04
Medical attention	116.45
Miscellaneous	239.16
Office supplies	394.17
Shop	739.92
Stable	2,066.60
Street maintenance	11,412.92
Telephone and telegraph	231.26
Tools and equipment	714.39
Wages	85,575.53
Total	$134,425.26

ELECTION EXPENSES

Meals	$ 280.20
Miscellaneous	205.80

Supplies	556.34
Wages	3,056.00
Total	$ 4,098.34

SALARIES

Alberta Bell	$ 33.37
George Bell, Treasurer	400.00
Alec Bourbeau	807.38
Grace Brooks	1,135.00
Gilman Chapman, Assessor	500.00
Committeemen, payroll	275.00
Councilmen, payroll	836.00
Katherine Devlin	24.00
Mary Devlin	15.40
George U. Duval, Assessor	500.00
Daniel Feindel, Mayor	700.00
L. P. Gagne	47.50
J. Wilson Gonya, Tax Collector	1,655.50
Loretta Halle	304.15
Arnold Hanson, Sealer of Weights and Measures	250.00
H. B. Haskell, Auditor	679.00
J. A. Labrie	330.75
Kathryn Laffin	864.90
Madeleine E. Michaud	851.25
H. M. Moffett, City Clerk	1,375.50
Beatrice Morgan	851.25
Mary E. Morgan	1,362.00
Laurette Napert	501.90
W. A. Noonan	266.68
Elizabeth O'Connor	10.00
Germaine Pellerin	30.80
Analda Routhier	851.25
M. J. Ryan, City Solicitor	655.00
H. A. Smith	75.00
J. J. Smith, Assessor	500.00
Arthur Snodgrass, Building Inspector	220.00
Letea Trafton	554.40
Total	$ 17,462.98

EXHIBIT E—CITY OF BERLIN, NEW HAMPSHIRE LIST OF TRUST FUNDS

JOSEPH A. WAGNER FUND

Created January 27, 1930.
Purpose Perpetual care of lot in Beth Israel Cemetery.
Principal $500.00.
Deposited Guaranty Trust Company (Bank now closed). Liquidating dividends received from Guaranty Trust Company deposited as follows:

The City Savings Bank, Book No. 7387	$ 278.34	
Interest, May 9, 1934	2.53	
Deposit, August 22, 1934	225.00	
Interest, November 2, 1934	5.32	
	$ 511.19	
Withdrawal November 3, 1934	5.00	
		$ 506.19

MOSES AND SOPHIE ANGELOWITZ FUND

Created January 22, 1932.
Purpose Annual care of lot in Beth Israel Cemetery.
Principal $200.00
Deposited

City Savings Bank, Book No. 7217	$ 202.09	
Interest, May 9, 1934	3.03	
Interest, November 2, 1934	3.07	
	$ 208.19	
Withdrawal, November 3, 1934	5.00	
		$ 203.19

NELLIE ADDLESON FUND

Created October 10, 1933.
Purpose Perpetual care of lot in Beth Israel Cemetery.
Principal $100.00.
Deposited

Berlin Savings Bank and Trust Company, Book No. 16897	$ 101.50	
Interest, November 1, 1934	1.51	
		$ 103.01

Withdrawal, November 8, 1934	3.00	
		$ 100.01
Total Trust Funds		$ 809.39

EXHIBIT F—CITY OF BERLIN, NEW HAMPSHIRE LIST OF BONDS OUTSTANDING

Bonded Debt $531,800.00

City of Berlin, 4½% Bridge and Refunding Bonds. Issued April 1, 1915; $4,500.00 maturing annually to April 1, 1935.	$ 4,500.00
City of Berlin, 4% School Bonds. Issued July 1, 1916; $2,000.00 maturing annually to July 1, 1936.	4,000.00
City of Berlin, 5% Public Improvement Bonds. Issued July 1, 1921; $8,000.00 maturing annually to July 1, 1923; $7,000.00 maturing annually to July 1, 1931; $6,000.00 maturing annually to July 1, 1940; $300.00 payable July 1, 1941.	36,300.00
City of Berlin, 5% School Bonds. Issued November 1, 1921; $20,000.00 maturing annually to November 1, 1941.	140,000.00
City of Berlin, 4½% School Bonds. Issued August 1, 1922; $4,000.00 maturing annually to August 1, 1942.	32,000.00
City of Berlin, 4½% Public Improvement Bonds. Issued July 1, 1924; $5,000.00 maturing annually to July 1, 1939.	25,000.00
City of Berlin, 4½% Junior High School Bonds. Issued December 1, 1929; $10,000.00 maturing annually to December 1, 1940; $5,000.00 maturing annually to December 1, 1945.	85,000.00
City of Berlin, 4¼% East Side School, Fire Station and Voting Place Bonds. Issued July 1, 1927; $5,000.00 maturing annually to July 1, 1943.	45,000.00
City of Berlin, 4½% School Improvement Bonds. Issued July 1, 1930; $10,000.00 maturing annually to July 1, 1950.	160,000.00
Total (see Exhibit A)	$531,800.00

Water Bonds—$607,000.00

City of Berlin, 4¼% Water Works Bonds $700,000.00
Issued on April 1, 1925, under the New Hampshire Acts of 1925. Registered as to principal only.
Payable—

$10,000.00	Annually to April 1,	1930
15,000.00	Annually to April 1,	1940
20,000.00	Annually to April 1,	1950
30,000.00	Annually to April 1,	1960

Total Outstanding $590,000.00

City of Berlin 4½% Water Works Bonds $25,000.00
Issued on December 15, 1930, under the New Hampshire Acts of 1925.
Payable—

$2,000.00	on December 15, 1931, to	1935 inclusive
3,000.00	on December 15, 1936, to	1940 inclusive

Total Outstanding ..... $ 17,000.00

Total (see Exhibit A) $607,000.00